

## Memorandum

To: T. Jordan  
Deputy Director of Administration

Date: May 21, 2008

From: Brian A. Kwake  
**Department of Fish and Game**

Audit Control Number  
**WA-07-13**

Subject: Perris Dam Voyager Card Review

On February 1, 2008, the Department of Fish and Game's (DFG) Business Services Office (BSO) notified the DFG Audits Branch (AB) of suspected unauthorized usage of Voyager gas card number [REDACTED]. The Voyager card was issued to the DFG Perris Dam facility. During the preliminary review, we disclosed the area was responsible for two Voyager gas cards. The second Voyager gas card was number [REDACTED]. Accordingly, we extended our review to include both Voyager gas cards. This management memorandum details the results of our review. The review covered Voyager card transactions for the period August 28, 2007 through March 18, 2008 for Voyager gas cards numbered [REDACTED] and [REDACTED].

### Summary of Findings

The AB concluded there was sufficient evidence to suggest \$7,027.03 in unsupported Voyager card usage. Voyager card [REDACTED] had \$5,873.38 in unsupported usage and Voyager card [REDACTED] had \$1,153.65 in unsupported usage. However, the evidential supporting documentation was not sufficiently reliable to identify the unsupported usage to a specific individual. For example, mileage logs were filled out after the fact at the end of the month to coincide with the actual mileage on the odometer of the vehicle instead of completed at the end of each day's usage as State policy and procedures require. In-addition, employee time sheets are not accurate for Fridays and Saturdays. Employee time sheets were being filled out erroneously by allowing an employee to work on a Saturday, but claim a Friday on the time sheet to avoid Saturday overtime payment to the employee.

### Background

On February 1, 2008, the DFG-BSO notified the AB of suspected unauthorized usage of Voyager gas card number [REDACTED]. The Voyager card was issued to the Perris Dam facility. BSO was notified by the Voyager card bank administrator, United States Bank (USB). [REDACTED] was the Voyager Fraud Detection Analyst at USB that notified the BSO.

The AB contacted USB on February 14, 2008, and was provided a spreadsheet of transaction detail related to the Voyager card for the period August 29, 2007, through February 7, 2008. BSO provided copies of the mileage logs of the vehicle the Voyager card was assigned. Preliminary review showed extensive daily usage of the Voyager card in

Riverside county, as well as holidays and weekends, and the daily vehicle mileage logs the gas card was assigned did not tie to the usage. Accordingly, there appeared to be unauthorized usage of the Voyager gas card number [REDACTED] assigned to the Perris Dam facility. The AB decided to perform further substantive testing.

To determine the extent of the unauthorized Voyager card usage the AB conducted the following procedures:

- Conducted a site visit to the Los Alimitos office to obtain information from the official personnel files.
- Compared the actual vehicle usage logs to Voyager card usage and checked for anomalies.
- Obtained card numbers for all Voyager Cards assigned to the Perris Dam facility. There is only one other card assigned to the facility, number [REDACTED]. Obtained Voyager Card usage from US Bank.
- Reviewed the other Voyager card at the Perris Dam facility and checked for unauthorized usage.
- Obtained a list of Perris Dam facility personnel, travel expense data, and timesheets. Compared travel expense claims to suspected unauthorized Voyager card usage to determine if there is any correlation.
- Interviewed the Regional 1 Administrative Officer, [REDACTED], relative to the Voyager card review process and if the transactions for this card were valid.
- Determined that the employee, [REDACTED], admitted to the unauthorized usage of the card and resigned his position at the Perris Dam facility effective February 13, 2008.

Review of the of transaction detail related to the Voyager card [REDACTED] for the period August 29, 2007 through February 7, 2008 showed extensive daily usage of the Voyager card in Riverside county, as well as weekends, and the daily mileage logs the gas card was assigned did not tie to the usage. Accordingly, there appeared to be unauthorized usage of the Voyager gas card number [REDACTED] assigned to the Perris Dam facility.

On March 18, 2008, the AB auditor met with [REDACTED] (Wildlife Habitat Supervisor I) at the Perris Dam facility. The auditor advised [REDACTED] the AB was conducting a vehicle usage review in connection with the unauthorized usage of the Voyager cards.

The vehicles stored at the Perris Dam facility are kept locked in a secured fenced in area. The area is not video monitored and all staff have access to the fenced area because they all have keys to the fence gate lock. According to [REDACTED], the mileage logs are kept in the vehicles. However, the mileage logs were filled out after the fact at the end of the month to coincide with the actual mileage on the odometer of the vehicle. The Voyager cards for the two vehicles are kept in those vehicles. [REDACTED] does not receive nor review the actual monthly Voyager card statements. He believes the statements are sent directly to the Inland Deserts Region headquarters. [REDACTED] receives the receipts from his staff for the fuel purchases and tallies up the monthly expenditures on each card before sending

the receipts to [REDACTED]. [REDACTED] is [REDACTED] secretary. [REDACTED] reports directly to [REDACTED] (Senior Environmental Supervisor) who is stationed at the Bermuda Dunes office.

The auditor questioned [REDACTED] regarding [REDACTED] use of the Voyager cards to determine if the information the AB received is accurate. [REDACTED] concurred with the information and stated that [REDACTED] did confess to using the card for his personal use, and that [REDACTED] was allowed to resign from his position with the Department effective February 13, 2008. [REDACTED] was unaware of any additional unauthorized usage by any of his staff. The auditor showed [REDACTED] the transaction detail spreadsheets listing the dates, time, purchases, and locations for both of the Voyager cards assigned to the Perris Dam facility. [REDACTED] agreed that the transactions occurring more frequently than once a day appeared to be unauthorized and there was no reason for transactions to occur on weekends and holidays, especially Christmas. The auditor obtained [REDACTED] work calendar where he keeps his daily notes in order to compare the notes against employee timesheets, vehicle logs, and the Voyager card transaction detail reports. Voyager card receipts for both cards through March 18, 2008 were obtained in order to compare the receipts against the Voyager card transaction detail reports.

[REDACTED] calendar was reviewed for the time period to determine who was driving the vehicles and making the unauthorized Voyager card transactions. The auditor reviewed employee time sheets with [REDACTED] to determine who was driving the vehicles and [REDACTED] stated the time sheets are not accurate for Fridays and Saturdays. Specifically, [REDACTED] would allow his staff to take off a Friday and work on a Saturday and record the time as actually worked on a Friday to avoid Saturday overtime pay. [REDACTED] agreed to fill out the time sheets accurately from this point forward.

The auditor examined each vehicle to verify odometer readings to the mileage logs kept with the vehicles and the related gas card were with the appropriate vehicle of record. Next, we confirmed the Voyager cards to our inventory list.

The auditor interviewed staff of the Perris Dam facility to ascertain if they had any additional information regarding the unauthorized usage of the Voyager cards. The auditor spoke directly to [REDACTED] and [REDACTED] (both Fish and Wildlife Techs). Both staff denied any knowledge of [REDACTED] usage of the card. Both employees agreed that since this incident came to light that they are now responsible for filling out the log sheets daily and turning in all Voyager card receipts on a daily basis. They also agreed that their time sheets will reflect the actual days worked and not switch a Friday for a Saturday worked.

On March 19, 2008, the AB staff met with [REDACTED] to discuss the issues further and to ascertain if he had additional information. [REDACTED] stated that he was aware of the issue and he agreed to allow [REDACTED] to resign from his position without further action. In addition, [REDACTED] was aware that the vehicle logs were being filled out after the fact and he has taken corrective action to ensure that staff is following all procedures properly. [REDACTED] was also aware that time sheets were being filled out erroneously by allowing an employee to

work on a Saturday, but claim a Friday on the time sheet to avoid Saturday overtime payment to the employee. [REDACTED] stated that he would no longer allow time sheets to be filled out improperly. [REDACTED] also agreed that he would implement a procedure to track an employee's use of vehicles and Voyager card usage. [REDACTED] stated that he does not receive the Voyager Card statements, but agreed the Voyager card statements should be provided to [REDACTED] to allow for proper review of the cards in a timely manner.

On March 25, 2008, we contacted USB to obtain Voyager card transactions for both accounts for the period of August 28, 2007 through March 18, 2008 and compared the transactions against the Voyager card receipts received from [REDACTED] to determine if further unsupported charges had occurred since obtaining the original spreadsheets thru February 7, 2008.

### **Audit Objectives**

The objectives of the assignment were to determine:

- If the Voyager Card usage was in fact unauthorized;
- If the usage was unauthorized, who was the responsible individual(s); and
- The total unauthorized usage amount.

### **Audit Scope**

The scope of the audit consisted of Voyager card transactions for Voyager card numbers [REDACTED] and [REDACTED] for the period August 28, 2007 through March 18, 2008.

### **Results of Review**

The total unsupported usage was \$7,027.03 for the period of August 28, 2007 through March 18, 2008. Voyager card number [REDACTED] had \$5,873.38 of unsupported usage and Voyager card number [REDACTED] had \$1,153.65 of unsupported usage. There was insufficient reliable evidential supporting documentation to tie the unsupported usage to a specific individual(s). Mileage logs were filled out after the fact at the end of the month to coincide with the mileage on the odometer of the vehicle instead of completed at the end of each day's usage as State policy and procedures require. Employee time sheets were being filled out erroneously by allowing an employee to work on a Saturday, but claim a Friday on the time sheet to avoid Saturday overtime payments. Consequently, with the exception of one former employee's verbal confession to [REDACTED], there appears to be no solid evidence to assign the unsupported usage to a specific Perris Dam facility individual(s).

### **Recommendations**

DFG should ensure the Perris Dam facility staff are aware of the formal, written policies and procedures for Voyager card usage. This could be accomplished through acknowledgement statements signed by staff signifying their understanding of the Voyager card policies and procedures. Further, to ensure the Voyager card transactions are valid, we recommend DFG provide the actual monthly Voyager card statements to the respective supervisors/managers for review, approval, and confirmation to actual fuel receipts. Any suspected unauthorized usage, or missing cards, should be reported immediately to the BSO.

Should you have any questions, please contact me, or Meredith Taylor of my staff, at (916) 445-3367.

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